

**CITY COURT OF WINNFIELD
ANNUAL FINANCIAL REPORT**

DECEMBER 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/6/11

City Court of Winnfield, Louisiana
Financial Report
December 31, 2010

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Accountant's Review Report	-	1-2
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Assets	A	5
Statement of Activities	B	6
Fund Financial Statements		
Balance Sheet-Governmental Fund	C	8
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Assets	D	9
Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund	E	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	11
Statement of Fiduciary Net Assets-Agency Funds	G	12
Notes to Financial Statements	-	14-21
Other Required Supplementary Information		
Budgetary Comparison Schedule-Judicial Fund	H	23
Supplementary Information		
Independent Accountant's Report on Applying Agreed-Upon Procedures	I	24-26
Louisiana Attestation Questionnaire	J	27-28

Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Honorable Judge Anastasia Wiley
City Court of Winnfield
P. O. Box 1342
Winnfield, Louisiana 71483

We have reviewed the accompanying financial statements of the governmental activities, major fund and the fiduciary funds of the City Court of Winnfield, a component unit of the City of Winnfield, as of and for the year ended December 31, 2010, which collectively comprise the Court's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Court's personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information on page 23 is presented only for purposes of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the *Governmental Accounting Standards Board*. The information included in the budgetary comparison has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

The City Court of Winnfield has not presented the Management's Discussion and Analysis that the *Governmental Accounting Standards Board* has determined is necessary to supplement, although not required to be part of the basic financial statements.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated April 20, 2011, on the results of our agreed-upon procedures on pages 24 through 26. Pages 27 through 28 present the Louisiana Attestation Questionnaire.

Johnson, Thomas & Cunningham, CPA's
Johnson, Thomas & Cunningham, CPA's

April 20, 2011
Natchitoches, LA 71457

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

City Court of Winnfield, Louisiana
Statement of Net Assets
December 31, 2010

	Governmental <u>Activities</u>
ASSETS:	
Current Assets-	
Due from Agency Funds	\$ 1,680
Non-Current Assets-	
Capital Assets - Net of Accumulated Depreciation	<u>12,089</u>
Total Assets	<u>\$13,769</u>
LIABILITIES:	
Current Liabilities-	
Cash Overdraft	<u>\$ 1,518</u>
NET ASSETS:	
Invested in Capital Assets	\$12,089
Unrestricted	<u>162</u>
Total Net Assets	<u>\$12,251</u>

See accompanying notes and independent accountant's review report.

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

City Court of Winnfield, Louisiana
Balance Sheet-Governmental Fund
December 31, 2010

Assets:

Due from Agency Funds	<u>\$1,680</u>
-----------------------	----------------

Liabilities:

Cash Overdraft	\$1,518
----------------	---------

Fund Balance:

Unreserved, Undesignated	<u>162</u>
--------------------------	------------

Total Liabilities and Fund Balance	<u>\$1,680</u>
------------------------------------	----------------

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Assets
December 31, 2010

Total Fund Balance for the Governmental Fund at December 31, 2010	\$ 162
Total Net Assets reported for Governmental Activities in the Statement of Net Assets is different because:	
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Equipment & Furniture	34,444
Less, Accumulated Depreciation	<u>(22,355)</u>
Total Net Assets of Governmental Activities at December 31, 2010	<u>\$12,251</u>

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balance-
Governmental Fund
Year Ended December 31, 2010

	<u>Total</u>
REVENUES:	
Fee, Charges and Commissions for Service- Court Costs, Fees & Charges	<u>\$50,864</u>
EXPENDITURES:	
Current-	
Judicial-	
Personnel Services & Related Benefits	\$29,277
Operating Services	21,782
Materials & Supplies	<u>5,521</u>
Total Expenditures	<u>\$56,580</u>
(Deficiency) of Revenues over Expenditures	\$ (5,716)
Fund Balance-Beginning of Year	<u>5,878</u>
Fund Balance-End of Year	<u>\$ 162</u>

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
for the Year Ended December 31, 2010

Net Change in Fund Balance-Governmental Funds	\$ (5,716)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Depreciation expense on Capital Assets is reported in the Government-wide Financial Statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements. Current year depreciation expense is	<u>(5,346)</u>
Net Change in Net Assets per Statement of Activities	<u><u>\$ (11,062)</u></u>

See accompanying notes and independent accountant's review report.

City Court of Winnfield, Louisiana
Statement of Fiduciary Net Assets-
Agency Funds
December 31, 2010

	<u>Civil</u>	<u>Probation</u>	<u>Total</u>
Assets:			
Cash & Cash Equivalents	<u>\$15,399</u>	<u>\$19,580</u>	<u>\$34,979</u>
Total Assets	<u>\$15,399</u>	<u>\$19,580</u>	<u>\$34,979</u>
Liabilities:			
Due to General Fund	\$ 1,680	\$ 0	\$ 1,680
Unsettled Deposits	<u>13,719</u>	<u>19,580</u>	<u>33,299</u>
Total Liabilities	<u>\$15,399</u>	<u>\$19,580</u>	<u>\$34,979</u>

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

1. Introduction:

The City Court - City courts are created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statutes (LSA-R.S.) and provide for territorial jurisdiction, powers, authority, functions, election or appointment, of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LSA-R.S. 13:1894, is limited to the trial of offenses committed within its respective territorial jurisdiction that are not punishable by the imprisonment at hard labor, including the trial or cases involving the violation of any city or parochial ordinance. In addition, the judges may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all non-capital cases. The City Court's civil jurisdiction, as provided by LSA-R.S. 13:1891, is established under the Louisiana Code of Civil Procedure.

The city judge, as provided by LSA-R.S. 13:1872, is elected for a six-year term and, except as otherwise provided in LSA-R.S. 13:1875, receives an annual salary payable monthly by the city and the parish, based upon the population of the territorial jurisdiction of the court.

The city clerk, as provided by LSA-R.S. 13:1884, is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed and qualified. The clerk is responsible for the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LSA-R.S. 13:1882, is elected for a six-year term and receives an annual salary as enumerated in LSA-R.S. 1883. The marshal is the executive officer of the court and executes the orders and mandates of the City Court. The marshal makes arrests, preserves the peace, and has the same authority, within his jurisdiction, as a sheriff.

The Winnfield City Court (the "City Court") is located in the City of Winnfield, Louisiana. The City of Winnfield provides the court with a courtroom and offices. The only officials of the City Court are the judge, marshal, and the clerk.

2. Summary of Significant Accounting Policies:

The accompanying basic financial statements of the Winnfield City Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis--for State and Local Governments", issued in June 1999.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

A. Reporting Entity-

As the municipal governing authority, for reporting purposes, the City of Winnfield is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (municipality), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City of Winnfield for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the City of Winnfield provides office space, courtrooms, and related utility costs, as well as partial funding of salary costs for the City Court, the City Court was determined to be fiscally dependent on the City of Winnfield and accordingly is considered to be a component unit of this financial reporting entity. The accompanying basic financial statements include only the funds maintained by the City Court Judge and do not present information on funds maintained by the City Marshal, nor do they present information on the City of Winnfield, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and Statement of Activities display information about the reporting government as a whole. They include all funds of the Winnfield City Court, which are considered to be governmental activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fines, fees and charges paid by the recipients of services offered by the City Court and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

C. Fund Accounting-

The accounts of the Winnfield City Court are organized on the basis of funds, each of which is considered a separate accounting entity. The various funds are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The City Court uses the following fund categories and fund types.

The funds of the Court are described below:

Governmental Fund (Major)-

General Fund

The General Fund is the principal operating fund of the Winnfield City Court and accounts for its operations. The various fees and fines due to the City Court are accounted for in this fund. General operating expenditures are paid from this fund.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

Fiduciary Fund-

Agency Funds

The Agency Funds account for assets that are held by the City Court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Court as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues "available" if they are collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

E. Assets, Liabilities, and Equity-

Cash and Cash Equivalents-

Cash and Cash Equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits of the City Court. These deposits are stated at cost, which approximates market.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers, office equipment	5 years
--	---------

Compensated Absences-

Employees of the Court do not accrue or "carry forward" vacation or sick leave, therefore no entry is made to record compensated absences.

Equity Classifications-

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt---Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

- b. Restricted net assets---Consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net assets---All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

F. Budget-

Prior to the beginning of each fiscal year, the City Court of Winnfield, Louisiana adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reported period. Actual results could differ from those estimates.

3. Cash and Cash Equivalents:

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2010, the Court had cash and cash equivalents (collected bank balances) totaling \$38,163. Cash and cash equivalents are stated at cost, which approximates market. Under Louisiana law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a holding or custodial bank in the form of safekeeping receipts held by the Court. The deposits at December 31, 2010, were fully secured by FDIC Insurance.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

4. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2010, is as follows:

Governmental Activities	Balance <u>01-01-10</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12-31-10</u>
Capital Assets:				
Furniture, computers, equipment	\$ 34,444	\$ 0	\$0	\$ 34,444
Less: Accumulated Depreciation:				
Furniture, computers, equipment	<u>(17,009)</u>	<u>(5,346)</u>	<u>0</u>	<u>(22,355)</u>
Net Capital Assets	<u>\$ 17,435</u>	<u>\$(5,346)</u>	<u>\$0</u>	<u>\$ 12,089</u>

Depreciation expense of \$5,346 was charged to the judicial function.

5. Pension Plans:

Substantially all employees of the City Court are members of the following statewide retirement systems: Municipal Employees Retirement System of Louisiana, or Louisiana State Employees' Retirement system. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees.

The City Clerk is a participant in the Municipal Employees Retirement System. The City of Winnfield pays the Clerk's salary and makes employer contributions to the System on behalf of the City Court.

The Judge participates in the Louisiana State Employees' Retirement System ("LASERS"). The City of Winnfield pays part of the Judge's salary and makes retirement contributions to LASERS on behalf of the City Court.

City Court of Winnfield, Louisiana
Notes to Financial Statements
December 31, 2010

6. Changes in Fiduciary Fund Type – Agency Fund Balances:

<u>Funds</u>	<u>Balance</u> <u>01-01-10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-10</u>
Civil	\$16,311	\$21,432	\$22,344	\$15,399
Probation	<u>16,527</u>	<u>62,538</u>	<u>59,485</u>	<u>19,580</u>
Total	<u>\$32,838</u>	<u>\$83,970</u>	<u>\$81,829</u>	<u>\$34,979</u>

7. Litigation:

The Winnfield City Court was not involved in any litigation at December 31, 2010.

8. Subsequent Events:

Management has evaluated events through April 20, 2011, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

City Court of Winnfield, Louisiana
Judicial Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2010

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Court Costs, Fees & Charges	<u>\$54,000</u>	<u>\$50,000</u>	<u>\$50,864</u>	\$ <u>864</u>
EXPENDITURES:				
Personnel Services/Benefits	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$29,277</u>	\$ <u>723</u>
Operating Services	<u>21,000</u>	<u>19,000</u>	<u>21,782</u>	(<u>2,782</u>)
Materials & Supplies	<u>6,000</u>	<u>6,000</u>	<u>5,521</u>	<u>479</u>
Total Expenditures	<u>\$57,000</u>	<u>\$55,000</u>	<u>\$56,580</u>	\$(<u>1,580</u>)
(Deficiency) of Revenues over Expenditures	\$ (3,000)	\$ (5,000)	\$ (5,716)	\$ (716)
Fund Balance-Beginning of Year	<u>5,878</u>	<u>5,878</u>	<u>5,878</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 2,878</u>	<u>\$ 878</u>	<u>\$ 162</u>	\$ (<u>716</u>)

See independent accountant's review report.

Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Judge Anastasia Wiley
City Court of Winnfield
P. O. Box 1342
Winnfield, Louisiana 71483

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the City Court of Winnfield, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the City Court of Winnfield, Louisiana's compliance with certain laws and regulations during the year ended December 31, 2010, included in the Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for materials and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures found to be in violation.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the requested list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

No instances that would fall under the above circumstances were found.

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There was one amendment for the year.

6. Trace the budget adoption to the minute book.

Not applicable.

7. Compare the revenues and expenditures of the budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

Both actual revenues and expenditures for the year were within the 5% variance allowed.

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee:

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account:

Each disbursement appeared to be coded correctly.

- (c) determine whether payments received approval from proper authorities:

Inspection of supporting documentation showed written approval. In addition, non-recurring entries were discussed and approved in the minutes.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or other indebtedness that had not been approved by the State Bond Commission.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

Not applicable.

Our prior year report, dated May 28, 2010, did not contain any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Winnfield, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Johnson, Thomas & Cunningham, CPAs
Johnson, Thomas & Cunningham, CPA's

April 20, 2011
Natchitoches, Louisiana

WINNFIELD CITY COURT
LOUISIANA ATTESTATION QUESTIONNAIRE

Johnson, Thomas & Cunningham, CPA's
321 Bienville Street
Natchitoches, LA 71457

In connection with your review of our financial statements as of December 31, 2010, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 10/1/12.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐


Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.


Signed by & Title Judge